IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In Re:)	Chapter 11
W. R. Grace & Co., et al. ¹ ,)	Case No. 01-01139 (JKF) Jointly Administered
Debtors.))	Re: Docket No. 15210
)	

NOTICE OF APPEAL

IBM Metro Employees Federal Credit Union f.k.a. Manufacturers Hanover Trust,

Claimant No. 10722 in the above-referenced bankruptcy proceedings hereby appeals under 28

U.S.C. §158(a) from the Order (Doc. No. 15210) and Memorandum Opinion (Doc. No. 15209)

of the bankruptcy judge disallowing and expunging 71 claims filed by the law firm of Speights &

Runyan entered in the objection proceedings to the Debtors' Thirteenth Omnibus Objection

entered on April 17, 2007.

¹ The Debtors consist of the following 62 entities: W. R Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Ins., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Ins., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp, Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B 11 Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe. Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Ins., MICA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Curving, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

The names of all parties to the judgment, order, or decree appealed from and the names of addresses, and telephone numbers of their respective attorneys are as follows:

Claimant / Appellant

IBM Metro Employees Federal Credit Union f.k.a. Manufacturers Hanover Trust, Claimant No. 10722

LOIZIDES, P.A. Christopher D. Loizides (#3968) Legal Arts Bldg. 1225 King Street, Suite 800 Wilmington, DE 19801 Telephone: (302) 654-0248 Facsimile: (302) 654-0728 (fax)

SPEIGHTS & RUNYAN
Daniel A. Speights (SC Fed. ID No. 4252)
Marion C. Fairey, Jr. (SC Fed. ID No. 6101)
200 Jackson Avenue, East
P.O. Box 685
Hampton, SC 29924
Telephone: (803) 943-4444

Telephone: (803) 943-4444 Facsimile: (803) 943-4599

Debtors / Appellees²

Laura Davis Jones, Esquire James E. O'Neill, Esquire Timothy P. Cairns, Esquire Pachulski Stang Ziehl Young Jones & Weintraub LLP 919 North. Market Street, 17th Floor Wilmington, DE 19801 (302)652-4100

David M. Bernick, Esquire Janet S. Baer, Esquire Lisa Esayian, Esquire KIRKLAND & ELLIS LLP 200 East Randolph Drive Chicago, IL 60601 (312)861-2000 James J. Restivo, Jr., Esquire Douglas E. Cameron, Esquire Traci S. Rea, Esquire 435 Sixth Avenue Pittsburgh, PA 15219 (412)288-3131

David B. Siegel W.R. Grace & Company 7500 Grace Drive Columbia, MD 21044

² See caption and footnote 1.

Other Parties

Official Committee of Equity Security Holders

Teresa K. D. Currier, Esquire Buchanan Ingersoll & Rooney 1000 West Street, Suite 1410 Wilmington, DE 19801

Official Committee of Asbestos Personal Injury Claimants

Marla R. Eskin, Esquire Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801

Official Committee of Unsecured Creditors

Michael R. Lastowski, Esquire Duane Morris, LLP 1100 N. Market Street, Suite 1200 Wilmington, DE 19801

United States Trustee

David M. Klauder, III, Esquire Office of the United States Trustee 844 N. King Street, Room 2207 Wilmington, DE 19801

Official Committee of Unsecured Creditors

Lewis Kruger, Esquire Stroock & Stroock & Lavan 180 Maiden Lane New York, NY 10038-4982

Official Committee of Asbestos Personal Injury Claimants

Elihu Inselbuch, Esquire Rita Tobin, Esquire Caplin & Drysdale, Chartered 375 Park Avenue, 35th Floor New York, NY 10152-3500

Official Committee of Asbestos Personal Injury Claimants

Peter Van N. Lockwood, Esquire Nathan D. Finch, Esquire Caplin & Drysdale, Chartered One Thomas Circle, N.W. Washington, DC 20005

Official Committee of Equity Security Holders

Thomas M. Mayer, Esquire Kramer, Levin, Naftalis & Frankel, LLP 1177 Avenue of the Americas New York, NY 10036

Future Claims Representative

Roger Frankel, Esquire Richard H. Wyron, Esquire The Washington Harbour Orrick, Herrington & Sutcliffe LLP 3050 K Street, N.W., Suite 200 Washington, D.C. 20007-5135

Future Claims Representative

John C. Phillips, Jr., Esquire Phillips, Goldman & Spence, P.A. 1200 N. Broom Street Wilmington, DE 19806

Official Committee of Asbestos Property Damage Claimants

Scott L. Baena, Esquire
Jay M. Sakalo, Esquire
Bilzin Sumberg Baena Price & Axelrod, LLP
Wachovia Financial Center
200 South Biscayne Blvd., Suite 2500
Miami FL 33131

Official Committee of Asbestos Property Damage Claimants

Theodore J. Tacconelli, Esquire Ferry, Joseph & Pearce, P.A. 824 Market Street, Suite 904 P.O. Box 1351 Wilmington, DE 19899 Dated: April 26, 2007

Respectfully submitted,

LOIZIDES, P.A. Christopher D. Loizides (#3968) Legal Arts Bldg. 1225 King Street, Suite 800 Wilmington, DE 19801 Telephone: (302) 654-0248 Facsimile: (302) 654-0728 (fax) E-mail: loizides@loizides.com

By: s/Christopher D. Loizides

SPEIGHTS & RUNYAN
Daniel A. Speights (SC Fed. ID No. 4252)
Marion C. Fairey, Jr. (SC Fed. ID No. 6101)
200 Jackson Avenue, East
P.O. Box 685
Hampton, SC 29924
Telephone: (803) 943-4444
Facsimile: (803) 943-4599